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From:

Sent: Thursday, May 07, 2009 10:50:27 AM

To: Cc:

Subject: RE: TEFRA Questions

If the year is being held open by agreement (Forms 872-i), we can follow the normal time line for issuing an FPAA for the expired year from which the losses generate. This means we could issue the NBAP, followed by 60 day letters, followed by the FPAA.